

EXHIBIT B

MorrisonCohen_{LLP}

David A. Piedra
Partner and General Counsel
(212) 735-8775
dpiedra@morrisoncohen.com

June 16, 2014

VIA EMAIL (jhowley@sillscummis.com)

Joshua N. Howley, Esq.
Sills Cummis & Gross
One Riverfront Plaza
Newark, New Jersey 07102-5400

Re: AC I Manhawkin LLC, Docket No. 14-22793 (rdd)
AC I Manahawkin Mezz LLC, Docket No. 14-22792 (rdd)
AC I Inv Manahawkin LLC, Docket No. 14-22791 (rdd)

Dear Mr. Howley:

We represent Benjamin O. Ringel, Armstrong Capital LLC (“Armstrong”) and AC I Retail Fund LLC (“AC I” and with Armstrong, the “Ringel Entities”), and write to you in connection with the above-referenced matters. As you know, Mr. Ringel, through AC I, has a controlling interest in AC I Manahawkin LLC, AC I Manahawkin Mezz LLC and AC I Inv Manahawkin LLC (the “Manahawkin Entities”).

It has recently come to the attention of Mr. Ringel, AC I and the Manahawkin Entities that Sills Cummis & Gross P.C. (the “Firm”) intends to represent Gershon Klein and Tibor Klein (the “Klein Parties”) in connection with the above-referenced bankruptcy cases. Should the firm take on the representation of the Klein Parties, that representation would be in express violation of Rules 1.6 and 1.9 of the Rules of Professional Conduct.

As you know, the Firm previously had a long relationship with Mr. Ringel and various of his affiliated entities, including the Manahawkin Entities. For example, the Firm previously represented the Manahawkin Entities in litigation between the Manahawkin Entities and Orix Corporation. The Manahawkin Entities paid the Firm close to \$1,000,000 over three years. The Firm also represented the Manahawkin Entities in connection with a re-financing with UBS Realty Advisors and the condemnation of an easement by Atlantic City Electric. For years, the Firm represented Armstrong in various corporate matters, and in various litigation matters over properties owned by Armstrong, AC I or Mr. Ringel. In connection with these and many other representations, Mr. Ringel worked closely with numerous lawyers at the Firm, including partners Noah Bronkish, Jeff Newman, Trent Dickey, Ted Zangori, David Feit and Tom Hall, as well as numerous associates of the Firm. In connection with these representations, the Firm has acquired, and still possesses, confidential information concerning Mr. Ringel, the

#5161707 v1 021457 0003

MorrisonCohen^{LLP}

Joshua N. Howley, Esq.

June 16, 2014

Page 2

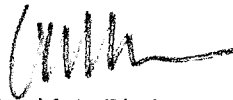
Ringel Entities and the Manahawkin Entities that was provided to the Firm in confidence, and which the Firm is ethically bound to keep confidential.

Mr. Ringel, the Ringel Entities and the Manahawkin Entities are former clients of the Firm ("Former Clients") and, as such, are entitled to assurance that the Firm will not undertake the representation of a party in a position adverse to these Former Clients. The Firm's proposed representation of the Klein Parties in connection with the referenced bankruptcy proceedings is precisely such an adverse representation and, as such, is precluded by Rules 1.6 and 1.9 of the Rules of Professional Conduct. On behalf of Mr. Ringel, AC I and the Manahawkin Entities, I request that the Firm decline its proposed representation of the Klein Parties immediately, and confirm by response to this letter that it has done so.

This letter is not intended to contain an exhaustive recitation of the relevant facts, and is submitted to you without prejudice to any of my client's rights, all of which are reserved.

I look forward to your prompt confirmation that the Firm has declined the proposed representation of the Klein Parties.

Very truly yours,



David A. Piedra

DAP:dpr

cc: R. Max Crane, Esq. Managing Partner (via email mcrane@sillscummis.com)
Richard H. Epstein, Esq., General Counsel (via email repstein@sillscummis.com)
Alan Klein, Esq. (aklein@skhlpl.com)

#5161707 v1 1021457 10003

Property	Invoice Date	Invoice #	Amount	Check#
manavill	2/12/2003	021203	10,000.00	2030
manavill	5/21/2003	052103	6,400.00	5212003
manavill	4/21/2003	042103	10,000.00	4212003
manavill	12/5/2002	120502	10,000.00	12052002
manavill	2/28/2003	022803	20,000.00	2282003
manavill	11/4/2003	110403	50,000.00	11042003
manavill	12/4/2003	120403	15,000.00	12042003
manavill	8/5/2003	080503	40,000.00	80503
manavill	4/26/2004	1423865	972.10	4042
suttonpl	6/11/2004	1426243	1,142.50	5051
manacomm	7/20/2004	0704	8,000.00	4127
manacomm	9/15/2004	09152004	20,000.00	4172
suttonpl	11/15/2004	1436709	292.50	5211
suttonpl	10/15/2004	1434746	2,239.88	5198
suttonpl	12/15/2004	1438914	520.00	5240
suttonpl	1/13/2005	1440362	1,482.80	5263
suttonpl	3/16/2005	0305	5,000.00	5332
manacomm	5/12/2005	0505	20,000.00	4413
superfr	5/12/2005	0505 BCR	5,000.00	8188
tucker	7/21/2005	7-21-05	4,000.00	60202
manacomm	7/21/2005	7-21-05	5,128.00	4460

235177.78

Check Date

2/14/2003
5/21/2003
4/21/2003
12/5/2002
2/28/2003
11/4/2003
12/4/2003
8/5/2003
5/4/2004
6/16/2004
7/29/2004
9/15/2004
12/17/2004
12/15/2004
1/17/2005
2/3/2005
4/12/2005
5/12/2005
5/12/2005
7/21/2005
7/21/2005



January 26, 2006

VIA OVERNIGHT MAIL

Billing Partner
Sills Cummis et, al.
30 Rockefeller Plaza
New York, NY 10012

Re: **Benjamin Ringel, Armstrong Capital and Armstrong
Manahawkin LLC (collectively "Armstrong")**

Dear Sir or Madam:

Armstrong was a client of Sills Cummis ("Sills") for a number of years. There was a disagreement between Armstrong and Sills over the legal services provided by Sills to Armstrong in the litigation referenced as *Armstrong Manahawkin LLC v. Orix Woodmont et, al.* and Sills representation of Armstrong in regard to challenging certain proposed NJDOT changes to Route 72 which adversely affected a property Armstrong owns on Route 72. In settlement of the dispute Sills and Armstrong agreed to reduce the outstanding legal fees of \$58,838 to \$39,128.29 an approximate reduction of 33%. Armstrong paid \$30,000 soon thereafter leaving a \$9,128 remaining balance. Armstrong had certain issues with Sills representation of Armstrong in *FDS v. Armstrong* as is described in previous correspondence to Sills attached hereto. Armstrong paid the remaining balance in the summer of 2005.

In the summer of 2005 a "Representative" of Sills called my mother and intimidated her into sending a check to Sills in the amount of \$28,838.00. My mother will not disclose to me who called her but that person stated "if Sills is not paid the \$28,838.00 your son will go to jail". Without my knowledge she immediately sent a check in that amount. Approximately 6 weeks later she told me what happened and I was disgusted and appalled. First, my parents are not involved in my business in any way and have no professional or business relationship with Sills. **Armstrong Capital and Benjamin Ringel were clients of Sills; not David or Klara Ringel.** Second, the tactics your firm employed are a clear violation of the New Jersey Ethics Rules. Third, my mother is 72 with a sick husband and a Holocaust Survivor whose biggest fear is her children being taken away from her by the authorities – as she was taken from her parents before they were killed.

On December 9, 2005 my mother received a check from Sills in the amount of \$9,128.61 with no explanation.



At this point my mother demands the return of the \$28,838.00 she was fraudulently induced in paying Sills within ten (10) days of receipt of this letter by Sills. Enclosed herewith is the return of the Sills \$9,128.61 check.

Very truly yours,



Benjamin Ringel

Encl.

cc: Mrs. Klara Ringel
Matthew Delduca, Esq.

Sills-Bills

SILLS CUMMIS RADIN TISCHMAN EPSTEIN & GROSS

A PROFESSIONAL CORPORATION
399 PARK AVENUE
NEW YORK, NY 10022
(212) 643-7000
FAX: (212) 643-6550

DAVID FEIT
DIRECT DIAL NUMBER:
646-735-3702
E-MAIL:
DFEIT@SILLSCUMMIS.COM

ONE RIVERFRONT PLAZA
NEWARK, NJ 07102
(973) 643-7000
FAX (973) 643-6500

ONE MARKET PLAZA
SPEAR TOWER, SUITE 1600
SAN FRANCISCO, CA 94105

October 22, 2003

Mr. Benjamin Ringel
70 East Sunrise Highway, Suite 410
Valley Stream, NY 11581

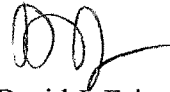
RE: Purchase of Woodmont/Orix Shopping Ctr.

Dear Ben:

I enclose an invoice for work performed through September 30, 2003 with regard to the above-referenced matter.

Please do not hesitate to call me if you should have any questions regarding the enclosed or any other matter.

Very truly yours,



David J. Feit

DJF:CT

Enclosure

SILLS CUMMIS RADIN TISCHMAN EPSTEIN & GROSS

A PROFESSIONAL CORPORATION
399 PARK AVENUE
23rd FLOOR
NEW YORK, NY 10022
(212) 643-7000

Page 1
Inv# 1414628
Date 10/15/03
01840020.000003 - DJF

Benjamin Ringel
Armstrong Manahawkin, LLC
70 East Sunrise Highway
Suite 410
Valley Stream, NY 11587

FEI # 22-1920331

Re: Purchase of Woodmont/Orix Shopping Ctr.

For legal services rendered through September 30, 2003.

		HOURS	
09/04/03	ARP	Telephone conference with D. Barnes of Wolff & Samson. E-mails to B. Ringel and D. Lightner.	.40
09/22/03	ARP	Review of settlement sheets; meeting with D. Lightner.	.30
09/23/03	ARP	Telephone conference with J. Gussoff; telephone conference with B. Ringel.	.40
09/25/03	ARP	Telephone conference with J. Gussoff. Drafting letter to Judge Clyne regarding adjournment of the trial.	.60
09/26/03	ARP	Telephone conference with Wolff & Samson regarding schedule/settlement.	.20
		A. Ross Pearlson	1.90
			\$712.50
09/02/03	DML	Correspondence to client forwarding interrogatories.	.30
		Debra M. Lightner	.30
			\$70.50
09/19/03	WTZ	General filing.	.30
09/26/03	WTZ	Reviewed and analyzed documents from D. Lightner's office following departure from the firm for	3.80

SILLS CUMMIS RADIN TISCHMAN EPSTEIN & GROSS

A PROFESSIONAL CORPORATION
399 PARK AVENUE
23rd FLOOR
NEW YORK, NY 10022
(212) 643-7000

Page 3
Inv# 1414628
Date 10/15/03
01840020.000003 - DJF

Benjamin Ringel
Armstrong Manahawkin, LLC
70 East Sunrise Highway
Suite 410
Valley Stream, NY 11587

FEI#22 - 1920331

RE: Purchase of Woodmont/Orix Shopping Ctr.

REMITTANCE ADVICE

For legal services rendered through September 30, 2003.

Total Fees	\$1,234.00
Total Disbursements	\$228.95
TOTAL THIS INVOICE	\$1,462.95

TO INSURE PROPER CREDIT TO YOUR ACCOUNT PLEASE RETURN THIS
REMITTANCE ADVICE WITH YOUR PAYMENT.

DATE:09/15/04 CK#:4172 TOTAL:\$20,000.00** BANK:as-mana2 - Armstrong Manahawkin, LLC
PAYEE:Sills Cummis Epstein & Gross(sillscum) MEMO: 01840020.000003-DJF

Debit

Property	Account	(Date)Invoice	Description	Amount
				20,000.00
AC 1 Manahawkin LLC	Legal &	09152004	Past Due payment	<u>20,000.00</u>

DATE:07/29/04 CK#:4127 TOTAL:\$8,000.00*** BANK:as-mana2 - Armstrong Manahawkin, LLC
PAYEE:Sills Cummis Epstein & Gross(sillscum) MEMO: 01840020.000003-DJF

Property	Account	(Date)Invoice	Description	Amount
AC 1 Manahawkin LLC	Legal &	0704	01840019.000001	8,000.00
				<u>8,000.00</u>

[illegible]

8/20/04

SILLS CUMMIS EPSTEIN & GROSS, P.C.

399 Park Avenue
New York, NY 10022
(212) 643-7000
FAX (212) 643-6550

Debbie - Please cut
check from
ACI Manhattan
for \$8000.00
to Sils
Cummis.

Date: JULY 20, 2004

Time

RECIPIENT	COMPANY	FAX NO.	PHONE NO.
Mr. Benjamin Ringel		(516) 561-1003	(516) 568-2400

FROM: DAVID FEIT, ESQ.

ATTORNEY NO.: 184

TELEPHONE DIRECT DIAL: (646) 735-3702

Re: Billing

Following are various statements of account for open charges. Please call me to discuss ASAP.

TOTAL # OF PAGES (including cover page): 6

CLIENT NAME: RINGEL
CLIENT/MATTER #: 01840019/001

OFFICE SERVICES USE ONLY:

THE ATTACHED TELECOPY HAS BEEN SUCCESSFULLY TRANSMITTED BY:

OPERATOR: _____ DATE/TIME: ____/____/____ : ____AM/PM

CONFIDENTIALITY NOTE

The documents accompanying this telecopy transmission contain information from the law firm of Sils Cummis Epstein & Gross which is confidential and/or legally privileged. The information is intended only for the use of the individual or entity named on this transmission sheet. If you are not the intended recipient, you are hereby notified that any disclosure, copying, distribution or the taking of any action in reliance on the contents of this telecopied information is strictly prohibited and that the documents should be returned to this firm immediately. In this regard, if you have received this telecopy in error, please notify us by telephone immediately so that we can arrange for the return of the original documents to us at no cost to you.

SILLS CUMMIS EPSTEIN & GROSS

A PROFESSIONAL CORPORATION
 399 PARK AVENUE
 23RD FLOOR
 NEW YORK, NY 10022
 (212) 643-7000

STATEMENT OF ACCOUNT

Page

Date

01840019.000001

06/30/14

- DJ

Armstrong Capital, LLC
 70 East Sunrise Highway, Suite 410
 Valley Stream, New York 11581
 Attention: Mr. Benjamin Ringel

FEI # 22-1920331

Re: Real Estate Advice

DATE	DESCRIPTION	MATTER	INVOICE	AMOUNT	NET DUE
04/15/03	Invoice	000001	1404062	596.50	
	Net Due				596.50

TOTAL AMOUNT DUE**\$596.50**

DATE	
GL #	
VENDOR #	
PROPERTY	
PROP. MGR.	
ASSET	
PRES.	

SILLS CUMMIS EPSTEIN & GROSS

A PROFESSIONAL CORPORATION
399 PARK AVENUE
23RD FLOOR
NEW YORK, NY 10022
(212) 643-7000

STATEMENT OF ACCOUNT

Page

Date

01840020.000003

06/30/0

- D.I

Mr. Benjamin Ringel
Armstrong Manahawkin, LLC
70 East Sunrise Highway
Suite 410
Valley Stream, NY 11581

FBI # 22-1920331

Re: Purchase of Woodmont/Orix Shopping Ctr.

DATE	DESCRIPTION	MATTER	INVOICE	AMOUNT	NET DUE
08/19/03	Invoice	000003	1410485	30,198.48	
12/05/03	Payment	000003	1410485	(13,143.79)	
	Net Due				17,054.69
09/22/03	Invoice	000003	1413184	3,183.11	
	Net Due				3,183.11
10/15/03	Invoice	000003	1414628	1,462.95	
	Net Due				1,462.95
11/11/03	Invoice	000003	1415807	657.30	
12/03/03	Credit memo	000003	1415807	(300.00)	
	Net Due				357.30
12/11/03	Invoice	000003	1417380	1,239.65	
	Net Due				1,239.65
01/21/04	Invoice	000003	1419498	5,202.59	
	Net Due				5,202.59

SILLS CUMMIS EPSTEIN & GROSS
A PROFESSIONAL CORPORATION

THE LEGAL CENTER
ONE RIVERFRONT PLAZA
NEWARK, NEW JERSEY 07102-5400
(973) 643-7000

STATEMENT OF ACCOUNT

Page

Date

01840020.000003

06/30/0

- DJ

DATE	DESCRIPTION	MATTER	INVOICE	AMOUNT	NET DUE
02/26/04	Invoice	000003	1421188	8,357.40	
	Net Due				8,357.40
03/12/04	Invoice	000003	1421764	16,588.10	
	Net Due				16,588.10

TOTAL AMOUNT DUE

\$53,445.79

*Paul Q
closing*

SILLS CUMMIS EPSTEIN & GROSS

A PROFESSIONAL CORPORATION
399 PARK AVENUE
23rd FLOOR
NEW YORK, NY 10022
(212) 643-7000

STATEMENT OF ACCOUNT

Page

Date

01840020.000006

06/30/0

-DJ

Benjamin Ringel
70 East Sunrise Highway
Suite 410
Valley Stream, NY 11587

FBI # 22-1920331

Re: Tuckerton Shopping Center
Little Egg Harbor, NJ

DATE	DESCRIPTION	MATTER	INVOICE	AMOUNT	NET DUE
08/19/03	Invoice	000006	1410568	755.75	
	Net Due				755.75

TOTAL AMOUNT DUE

\$755.75

07/01/04 THU 14:41 FAX 1 973 643 6500

S C E & G P.C.

21

SILLS CUMMIS EPSTEIN & GROSS

A PROFESSIONAL CORPORATION
399 PARK AVENUE
23RD FLOOR
NEW YORK, NY 10022
(212) 643-7000

STATEMENT OF ACCOUNT

Page

Date

01840020.000007

06/30/0

-DJJ

Mr. Benjamin Ringel
70 East Sunrise Highway
Suite 410
Valley Stream, NY 11587

FEI # 22-1920331

Re: Purchase of Bi-County Shopping Center
Farmingdale, NY

DATE	DESCRIPTION	MATTER	INVOICE	AMOUNT	NET DUE
03/12/04	Invoice	000007	1421765	3,951.26	
	Net Due				3,951.26

TOTAL AMOUNT DUE

\$3,951.26

DATE:05/04/04 CK#:4042 TOTAL:\$972.10***** BANK:as-mana2 - Armstrong Manahawkin, LLC
PAYEE:Sills Cummis Epstein & Gross(sillscum) MEMO: 01840020.000003-DJF

Property	Account (Date)Invoice	Description	Amount
Armstrong Mahahawkin	Legal & 1423865	Purchase of Woodmont/Orix Shopping C	972.10
			<hr/> 972.10

SILLS CUMMIS EPSTEIN & GROSS
A PROFESSIONAL CORPORATION

399 Park Avenue
New York, New York 10022
Tel: 212-643-7000
Fax: 212-643-6550

David J. Feit, Esq.
Member of the Firm

Direct Dial: 646-735-3702
E-mail: dfeit@sillscummis.com

One Riverfront Plaza
Newark, NJ 07102
Tel: 973-643-7000
Fax: 973-643-6500

One Market
San Francisco, CA 94105
Tel: 415-643-7000
Fax: 415-643-6500

April 26, 2004

Mr. Benjamin Ringel
70 East Sunrise Highway, Suite 410
Valley Stream, NY 11581

RE: Purchase of Woodmont/Orix Shopping Center

Dear Ben:

I enclose an invoice for work performed through March 31, 2004 with regard to the above-referenced matter.

Please do not hesitate to call me if you should have any questions regarding the enclosed or any other matter.

Very truly yours,

David J. Feit

DJF/kl
Enclosure

5/8/04

DATE	6/30/04
GL #	7610-0000
VENDOR #	Sillcum
PROPERTY	40
PROP. MGR.	
ASSET MGR.	
PRES.	

SILLS CUMMIS EPSTEIN & GROSS

A PROFESSIONAL CORPORATION
399 PARK AVENUE
23rd FLOOR
NEW YORK, NY 10022
(212) 643-7000

Page 1
Inv# 1423865
Date 04/26/04
01840020.000003 - DJF

Mr. Benjamin Ringel
Armstrong Manahawkin, LLC
70 East Sunrise Highway
Suite 410
Valley Stream, NY 11581

FEI # 22-1920331

Re: Purchase of Woodmont/Orix Shopping Ctr.

For legal services rendered through March 31, 2004.

		HOURS	
03/01/04	TSD	Telephone conference and e-mail with L. Benjamin; telephone conference with E. Mann regarding confidentiality of settlement; e-mail and correspondence with client regarding notification to Judge and closing attorney issues.	.80
	Trent S. Dickey		<u>.80</u> <u>\$360.00</u>
03/01/04	JLJ	Telephone conference with C. Tarzik regarding additional litigation documents for lender's counsel; telephone conference with T. Dickey, client regarding notice to the court of settlement; telephone conference with T. Dickey, L. Benjamin, court regarding same; prepare e-mail correspondence to L. Benjamin regarding court's address.	1.90
	Jason L. Jurkevich		<u>1.90</u> <u>\$560.50</u>
03/04/04	WTZ	General filing.	.40

SILLS CUMMIS EPSTEIN & GROSS

A PROFESSIONAL CORPORATION
399 PARK AVENUE
23rd FLOOR
NEW YORK, NY 10022
(212) 643-7000

Page 2
Inv# 1423865
Date 04/26/04
01840020.000003 - DJF

HOURS

William T. Zanolwitz

.40

\$44.00

Total Fees

3.10

\$964.50

Trent S. Dickey	-	.80	x	450.00	=	360.00
Jason L. Jurkevich	-	1.90	x	295.00	=	560.50
William T. Zanolwitz	-	.40	x	110.00	=	44.00

Duplication	1.20
Facsimile Charges	4.00
Postage	2.40

Total Disbursements

\$7.60

TOTAL THIS INVOICE

\$972.10

SILLS CUMMIS EPSTEIN & GROSS

A PROFESSIONAL CORPORATION
399 PARK AVENUE
23rd FLOOR
NEW YORK, NY 10022
(212) 643-7000

Page 3
Inv# 1423865
Date 04/26/04
01840020.000003 - DJF

Mr. Benjamin Ringel
Armstrong Manahawkin, LLC
70 East Sunrise Highway
Suite 410
Valley Stream, NY 11581

FEI#22 - 1920331

RE: Purchase of Woodmont/Orix Shopping Ctr.

REMITTANCE ADVICE

For legal services rendered through March 31, 2004.

Total Fees	\$964.50
Total Disbursements	\$7.60
TOTAL THIS INVOICE	\$972.10

TO INSURE PROPER CREDIT TO YOUR ACCOUNT PLEASE RETURN THIS
REMITTANCE ADVICE WITH YOUR PAYMENT.